



Lumpkin County, Georgia

2012 Annual Budget

As Adopted

July 21, 2011

Lumpkin County, Georgia
2012 Annual Budget

GENERAL FUND REVENUE AND EXPENDITURE SUMMARY

LUMPKIN COUNTY	2011 BUDGET	2011 BUDGET	2012 BUDGET	2012 BUDGET	2011 - 2012
GENERAL FUND REVENUES	<i>AS ADOPTED</i>	% of budget	<i>AS ADOPTED</i>	% of budget	\$ Increase/ Decrease (-)
	7/15/2010		7/21/2011		
Taxes	11,893,614	76.20%	11,819,332	74.13%	-74,282
Licenses and Permits	40,000	0.26%	40,000	0.25%	0
Intergovernmental Revenues	524,140	3.36%	599,135	3.76%	74,995
Charges for Services	2,389,217	15.31%	2,804,940	17.59%	415,723
Fines and Forfeitures	522,350	3.35%	567,305	3.56%	44,955
Investment Income	40,150	0.26%	25,892	0.16%	-14,258
Contributions and Donations from Private Sources	15,500	0.10%	16,100	0.10%	600
Miscellaneous Revenue	182,873	1.17%	71,298	0.45%	-111,575
Other Financing Sources	0	0.00%	0	0.00%	0
TOTAL	15,607,844	100.00%	15,944,002	100.00%	336,158

LUMPKIN COUNTY	2011 BUDGET	2011 BUDGET	2012 BUDGET	2012 BUDGET	2011 - 2012
GENERAL FUND EXPENDITURES	<i>AS ADOPTED</i>	% of budget	<i>AS ADOPTED</i>	% of budget	\$ Increase/ Decrease (-)
	7/15/2010		7/21/2011		
General Government	3,116,144	19.97%	3,330,003	20.89%	213,859
Judicial	1,622,325	10.39%	1,511,486	9.48%	-110,839
Public Safety	7,164,467	45.90%	7,166,942	44.95%	2,475
Other Protection	207,436	1.33%	209,493	1.31%	2,057
Public Works	1,184,358	7.59%	1,317,761	8.26%	133,403
Health & Welfare	598,969	3.84%	584,723	3.67%	-14,246
Culture/Recreation	1,052,415	6.74%	739,552	4.64%	-312,863
Development	86,285	0.55%	113,870	0.71%	27,585
Operating Transfers Out	575,445	3.69%	970,172	6.08%	394,727
TOTAL	15,607,844	100.00%	15,944,002	100.00%	336,158

Lumpkin County, Georgia 2012 Annual Budget

LUMPKIN COUNTY GENERAL FUND REVENUES	2011 BUDGET AS ADOPTED 7/15/2010	2011 BUDGET % of budget	2012 BUDGET AS ADOPTED 7/21/2011	2012 BUDGET % of budget	2011 - 2012 \$ Increase/ Decrease (-)
<u>TAXES</u>					
Franchise Fee	35,000	0.22%	35,000	0.22%	0
Local Option Sales Tax	2,335,325	14.96%	2,246,059	14.09%	-89,266
Beer & Wine Excise Tax	160,000	1.03%	160,000	1.00%	0
Insurance Premium Tax	851,685	5.46%	828,326	5.20%	-23,359
Real & Personal Property	8,481,604	54.34%	8,529,947	53.50%	48,343
Real Estate Transfer Tax	30,000	0.19%	20,000	0.13%	-10,000
	11,893,614	76.20%	11,819,332	74.13%	-74,282
<u>LICENSE AND PERMITS</u>					
Beer & Wine License	40,000	0.26%	40,000	0.25%	0
	40,000	0.26%	40,000	0.25%	0
<u>INTERGOVERNMENTAL REVENUES</u>					
Commissioner	60,000	0.38%	60,000	0.38%	0
Sheriff	251,052	1.61%	246,016	1.54%	-5,036
Superior Court	0	0.00%	0	0.00%	0
Victim Assistance	0	0.00%	0	0.00%	0
Public Works Administration	0	0.00%	0	0.00%	0
Emergency Management	10,603	0.07%	10,603	0.07%	0
Fire Department	56,874	0.36%	51,874	0.33%	-5,000
Transportation Services	40,000	0.26%	76,612	0.48%	36,612
Senior Center	71,995	0.46%	103,393	0.65%	31,398
Airport	0	0.00%	0	0.00%	0
D.F.A.C.S.	0	0.00%	0	0.00%	0
Drug Task Force	33,616	0.22%	50,637	0.32%	17,021
	524,140	3.36%	599,135	3.76%	74,995
<u>CHARGES FOR SERVICES</u>					
Commissioner	700	0.00%	700	0.00%	0
Tax Assessor	1,250	0.01%	1,250	0.01%	0
Tax Commissioner	422,000	2.70%	400,000	2.51%	-22,000
Animal Control	500	0.00%	500	0.00%	0
Detention Center	265,000	1.70%	817,300	5.13%	552,300
Sheriff	7,500	0.05%	28,000	0.18%	20,500
Clerk of Superior Court	493,000	3.16%	401,900	2.52%	-91,100
Probate Court	15,000	0.10%	15,500	0.10%	500
Enotah Judicial Circuit	215,817	1.38%	151,350	0.95%	-64,467
Victim Assistance	0	0.00%	0	0.00%	0
Board of Elections	0	0.00%	12,001	0.08%	12,001
Roads and Bridges	1,000	0.01%	500	0.00%	-500
Airport	30,000	0.19%	58,500	0.37%	28,500

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LUMPKIN COUNTY GENERAL FUND REVENUES	2011 BUDGET <i>AS ADOPTED</i> 7/15/2010	2011 BUDGET % of budget	2012 BUDGET <i>AS ADOPTED</i> 7/21/2011	2012 BUDGET % of budget	2011 - 2012 \$ Increase/ Decrease (-)
<u>CHARGES FOR SERVICES cont'd.</u>					
Ambulance	620,000	3.97%	820,000	5.14%	200,000
Park and Recreation	103,200	0.66%	0	0.00%	-103,200
Fire Department	1,250	0.01%	2,650	0.02%	1,400
Transportation Services	16,000	0.10%	17,025	0.11%	1,025
Senior Center	1,500	0.01%	3,000	0.02%	1,500
Community Center	45,000	0.29%	0	0.00%	-45,000
After School Program	91,500	0.59%	0	0.00%	-91,500
Financial Administration	17,000	0.11%	15,964	0.10%	-1,036
Data Processing/GIS	9,000	0.06%	7,800	0.05%	-1,200
Animal Shelter	33,000	0.21%	41,000	0.26%	8,000
AOC - Family Drug Court South	0	0.00%	10,000	0.06%	10,000
	2,389,217	15.31%	2,804,940	17.59%	415,723
<u>FINES AND FORFEITURES</u>					
State Probation	8,000	0.05%	8,000	0.05%	0
Detention Center	39,350	0.25%	58,650	0.37%	19,300
Clerk of Superior Court	221,000	1.42%	203,000	1.27%	-18,000
Magistrate Court	25,000	0.16%	60,655	0.38%	35,655
Probate Court	208,000	1.33%	212,000	1.33%	4,000
Victim Assistance	21,000	0.13%	25,000	0.16%	4,000
	522,350	3.35%	567,305	3.56%	44,955
<u>INVESTMENT INCOME</u>					
Commissioner	30,000	0.19%	20,000	0.13%	-10,000
Tax Commissioner	7,000	0.04%	3,000	0.02%	-4,000
Clerk of Superior Court	3,130	0.02%	2,892	0.02%	-238
Magistrate Court	20	0.00%	0	0.00%	-20
Probate Court	0	0.00%	0	0.00%	0
	40,150	0.26%	25,892	0.16%	-14,258
<u>CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES</u>					
Animal Shelter	6,500	0.04%	6,500	0.04%	0
Senior Center	9,000	0.06%	9,600	0.06%	600
	15,500	0%	16,100	0%	600
<u>MISCELLANEOUS REVENUE</u>					
Commissioner	51,826	0.33%	49,000	0.31%	-2,826
Tax Commissioner	0	0.00%	3,000	0.02%	3,000
Detention Center	0	0.00%	0	0.00%	0
Airport	18,200	0.12%	16,184	0.10%	-2,016
Park and Recreation	7,000	0.04%	0	0.00%	-7,000
Senior Center	200	0.00%	0	0.00%	-200
Community Center	21,500	0.14%	0	0.00%	-21,500
General Government	84,147	0.54%	3,114	0.02%	-81,033
	182,873	1.17%	71,298	0.45%	-111,575
<u>OTHER FINANCING SOURCES</u>					
General Government	0	0.00%	0	0.00%	0
	0	0.00%	0	0.00%	0
TOTAL	15,607,844		15,944,002		336,158

Lumpkin County, Georgia 2012 Annual Budget

	2011 BUDGET <i>AS ADOPTED</i> 7/15/2010	2011 BUDGET % of budget	2012 BUDGET <i>AS ADOPTED</i> 7/21/2011	2012 BUDGET % of budget	2011 - 2012 \$ Increase/ Decrease (-)
LUMPKIN COUNTY					
GENERAL FUND EXPENDITURE					
<u>GENERAL GOVERNMENT</u>					
Commissioner	116,666	0.75%	145,054	0.91%	28,388
County Manager	237,054	1.52%	232,754	1.46%	-4,300
Board of Elections	134,766	0.86%	181,075	1.14%	46,309
Financial Administration	382,640	2.45%	425,671	2.67%	43,031
Legal	121,500	0.78%	122,000	0.77%	500
Data Processing/GIS	59,826	0.38%	95,126	0.60%	35,300
Human Resources	175,447	1.12%	189,333	1.19%	13,886
Tax Commissioner	312,215	2.00%	319,785	2.01%	7,570
Tax Assessor	381,642	2.45%	400,683	2.51%	19,041
Board of Equalization	2,300	0.01%	5,300	0.03%	3,000
Risk Management	34,000	0.22%	25,000	0.16%	-9,000
General Government Buildings	756,753	4.85%	732,504	4.59%	-24,249
County Surveyor	12,278	0.08%	12,278	0.08%	0
Administrative Support	361,757	2.32%	413,240	2.59%	51,483
General Administration Fees	27,300	0.17%	30,200	0.19%	2,900
	3,116,144	19.97%	3,330,003	20.89%	213,859
<u>JUDICIAL</u>					
Enotah Circuit	359,749	2.30%	319,536	2.00%	-40,213
Superior Court	210,161	1.35%	164,571	1.03%	-45,590
Capital Trial	43,000	0.28%	43,000	0.27%	0
Clerk of Superior Court	485,248	3.11%	459,575	2.88%	-25,673
District Attorney	13,490	0.09%	5,650	0.04%	-7,840
Victim Assistance	21,000	0.13%	25,000	0.16%	4,000
Magistrate Court	264,411	1.69%	259,635	1.63%	-4,776
Probate Court	225,266	1.44%	234,519	1.47%	9,253
	1,622,325	10.39%	1,511,486	9.48%	-110,839
<u>PUBLIC SAFETY</u>					
Sheriff - Administration	890,489	5.71%	4,161,981	26.10%	3,271,492
Criminal Investigation	469,572	3.01%	86,293	0.54%	-383,279
Drug Task Force	50,580	0.32%	49,936	0.31%	-644
Uniform Patrol	1,386,717	8.88%	212,567	1.33%	-1,174,150
Detention Center	1,448,242	9.28%	550,827	3.45%	-897,415
Sheriff - Court Services-Warrant	774,383	4.96%	52,647	0.33%	-721,736
Animal Control	78,327	0.50%	11,985	0.08%	-66,342
Fire Department	1,877,280	12.03%	1,955,308	12.26%	78,028
Ambulance	0	0.00%	0	0.00%	0
Emergency Management	162,908	1.04%	61,092	0.38%	-101,816
Coroner	25,969	0.17%	24,306	0.15%	-1,663
	7,164,467	40.20%	7,166,942	44.95%	2,475
<u>OTHER PROTECTION</u>					
Animal Shelter	207,436	1.33%	209,493	1.31%	2,057
	207,436	1.33%	209,493	1.31%	2,057
<u>PUBLIC WORKS</u>					
Public Works Administration	51,744	0.33%	52,181	0.33%	437
Roads and Bridges	979,064	6.27%	1,099,124	6.89%	120,060
Fleet Maintenance	153,550	0.98%	166,456	1.04%	12,906
	1,184,358	7.59%	1,317,761	8.26%	13,343

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	2011 BUDGET <i>AS ADOPTED</i> 7/15/2010	2011 BUDGET % of budget	2012 BUDGET <i>AS ADOPTED</i> 7/21/2011	2012 BUDGET % of budget	2011 - 2012 \$ Increase/ Decrease (-)
LUMPKIN COUNTY					
GENERAL FUND EXPENDITURE					
<u>HEALTH AND WELFARE</u>					
Rainbow House	0	0.00%	10,000	0.06%	10,000
Literacy Coalition	0	0.00%	0	0.00%	0
Health Department	244,678	1.57%	220,210	1.38%	-24,468
Community Helping Place	0	0.00%	0	0.00%	0
Dept. Family & Children Services	15,000	0.10%	0	0.00%	-15,000
Meth Task Force	0	0.00%	0	0.00%	0
Family Connection	0	0.00%	0	0.00%	0
Senior Center	250,330	1.60%	247,081	1.55%	-3,249
Transportation Services	88,961	0.57%	107,432	0.67%	18,471
	598,969	3.84%	584,723	3.67%	-14,246
<u>CULTURE/RECREATION</u>					
Admin.-Com. Affairs&Leisure Services	0	0.00%	0	0.00%	0
Park and Recreation	392,864	2.52%	410,400	2.57%	17,536
Community Center	209,943	1.35%	0	0.00%	-209,943
After School Program	103,038	0.66%	0	0.00%	-103,038
Library	346,570	2.22%	329,152	2.06%	-17,418
	1,052,415	6.74%	739,552	4.64%	-312,863
<u>DEVELOPMENT</u>					
Cooperative Extension Service	51,980	0.33%	52,319	0.33%	339
Planning Department	0	0.00%	0	0.00%	0
Enviro. Enforcement & Ed.	0	0.00%	0	0.00%	0
Development Authority	0	0.00%	0	0.00%	0
Tourism	0	0.00%	0	0.00%	0
Airport	34,305	0.22%	61,551	0.39%	27,246
	86,285	0.55%	113,870	0.71%	27,585
<u>OPERATING TRANSFERS OUT</u>					
OT out-Drug Court Fund	12,000	0.08%	0	0.00%	-12,000
OT out-Capital Projects Fund	75,700	0.49%	372,070	2.33%	296,370
OT out-Solid Waste Fund	74,693	0.48%	55,165	0.35%	-19,528
OT out-E911 Fund	161,755	1.04%	196,413	1.23%	34,658
OT out-Public Defender	101,431	0.65%	98,982	0.62%	-2,449
OT out-Grant Fund	149,866	0.96%	247,542	1.55%	97,676
OT out - CDBG	0	0.00%	0	0.00%	0
OT out-Development Authority	0	0.00%	0	0.00%	0
	575,445	3.69%	970,172	6.08%	394,727
TOTAL	15,607,844		15,944,002		336,158

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LUMPKIN COUNTY OTHER FUNDS	2011 BUDGET <i>AS ADOPTED</i> 7/15/2010	2011 BUDGET % of budget	2012 BUDGET <i>AS ADOPTED</i> 7/21/2011	2012 BUDGET % of budget	2011 - 2012 \$ Increase/ Decrease (-)
<u>DRUG TREATMENT COURT</u>					
Revenues	130,193		147,133		16,940
Drug Fund Transfers	21,854		30,000		8,146
TOTAL REVENUES	<u>152,047</u>		<u>177,133</u>		25,086
TOTAL EXPENSES	<u>152,047</u>		<u>177,133</u>		25,086
<u>DRUG REHABILITATION</u>					
Revenues	24,000		70,000		46,000
TOTAL REVENUES	<u>24,000</u>		<u>70,000</u>		46,000
TOTAL EXPENSES	<u>24,000</u>		<u>70,000</u>		46,000
<u>JUVENILE SERVICES</u>					
Revenues	7,500		7,500		0
TOTAL REVENUES	<u>7,500</u>		<u>7,500</u>		0
TOTAL EXPENSES	<u>7,500</u>		<u>7,500</u>		0
<u>NORTH GEORGIA WASTE MANAGEMENT</u>					
Revenues	0		0		0
TOTAL REVENUES	<u>0</u>		<u>0</u>		0
TOTAL EXPENSES	<u>0</u>		<u>0</u>		0
<u>LAW LIBRARY</u>					
Revenues	30,000		30,000		0
TOTAL REVENUES	<u>30,000</u>		<u>30,000</u>		0
TOTAL EXPENSES	<u>30,000</u>		<u>30,000</u>		0
<u>SPECIAL PROGRAMS</u>					
Revenues	30,100		26,010		-4,090
TOTAL REVENUES	<u>30,100</u>		<u>26,010</u>		-4,090
TOTAL EXPENSES	<u>30,100</u>		<u>26,010</u>		-4,090
<u>PUBLIC DEFENDER</u>					
Revenues	247,226		242,130		-5,096
General Fund Transfers	101,431		98,982		-2,449
TOTAL REVENUES	<u>348,657</u>		<u>341,112</u>		-7,545
TOTAL EXPENSES	<u>348,657</u>		<u>341,112</u>		

Lumpkin County, Georgia 2012 Annual Budget

LUMPKIN COUNTY OTHER FUNDS	2011 BUDGET AS ADOPTED 7/15/2010	2011 BUDGET % of budget	2012 BUDGET AS ADOPTED 7/21/2011	2012 BUDGET % of budget	2011 - 2012 \$ Increase/ Decrease (-)
<u>PLANNING</u>					
Revenues	212,597		223,744		11,147
TOTAL REVENUES	212,597		223,744		11,147
TOTAL EXPENSES	212,597		223,744		11,147
<u>MUTIPLE GRANT</u>					
Revenues	550,556		599,119		48,563
TOTAL REVENUES	550,556		599,119		48,563
TOTAL EXPENSES	550,556		599,119		48,563
<u>2008 S.P.L.O.S.T.</u>					
Revenues	1,801,400		0		-1,801,400
TOTAL REVENUES	1,801,400		0		-1,801,400
TOTAL EXPENSES	1,801,400		0		-1,801,400
<u>SPECIAL UNINCORPORATED TAX DISTRICT OF LUMPKIN COUNTY</u>					
Revenues	205,164		205,163		-1
TOTAL REVENUES	205,164		205,163		-1
TOTAL EXPENSES	205,164		205,163		-1
<u>HOTEL/MOTEL TAX</u>					
Revenues	75,050		100,100		25,050
TOTAL REVENUES	75,050		100,100		25,050
Expense	75,000		100,000		25,000
General Fund Transfers	50		100		50
TOTAL EXPENSES	75,050		100,100		25,050
<u>DEBT SERVICE FUND</u>					
Revenues	1,539,880		1,536,483		-3,397
TOTAL REVENUES	1,539,880		1,536,483		-3,397
TOTAL EXPENSES	1,539,880		1,536,483		-3,397
<u>SOLID WASTE FUND</u>					
Revenues	15,000		15,000		0
Other Financing Sources	0		37,955		37,955
General Fund Transfers	74,693		55,165		-19,528
TOTAL REVENUES	89,693		108,120		18,427
TOTAL EXPENSES	89,693		108,120		18,427

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LUMPKIN COUNTY OTHER FUNDS	2011 BUDGET <i>AS ADOPTED</i> 7/15/2010	2011 BUDGET % of budget	2012 BUDGET <i>AS ADOPTED</i> 7/21/2011	2012 BUDGET % of budget	2011 - 2012 \$ Increase/ Decrease (-)
<u>E911 SYSTEM</u>					
Revenues	426,400		490,134		63,734
General Fund Transfers	161,755		196,413		34,658
TOTAL REVENUES	588,155		686,547		98,392
TOTAL EXPENSES	588,155		686,547		98,392
 <u>CAPITAL PROJECTS REVENUE</u>					
Revenues	0		0		0
General Fund Transfers	75,700		372,070		296,370
TOTAL REVENUES	75,700		372,070		296,370
 <u>CAPITAL PROJECTS EXPENSE</u>					
TOTAL EXPENSES	75,700		372,070		296,370

LUMPKIN COUNTY OTHER FUNDS	2011 BUDGET <i>AS ADOPTED</i> 7/15/2010	2011 BUDGET % of budget	2012 BUDGET <i>AS ADOPTED</i> 7/21/2011	2012 BUDGET % of budget	2011 - 2012 \$ Increase/ Decrease (-)
<u>CAPITAL PROJECTS EXPENSE</u>					
Commissioners	0		0		0
Board of Elections	0		0		0
Financial Administration	0		0		0
Data Processing/GIS	0		0		0
Tax Commissioner	4,800		0		-4,800
General Government Buildings	0		0		0
Administrative Support	0		0		0
Clerk of Superior Court	26,800		18,800		-8,000
Criminal Investigation	0		0		0
Uniform Patrol	0		0		0
Detention Center	0		0		0
Court Services/Warrants	0		0		0
Fire Department	0		0		0
E-911	0		353,270		353,270
Roads and Bridges	0		0		0
Fleet Maintenance	0		0		0
Transportation	0		0		0
Park and Recreation	0		0		0
Senior Center	0		0		0
Debt Service (land park)	44,100		0		-44,100
TOTAL	75,700		372,070		296,370